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**UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
PORTLAND DIVISION**

UNITED STATES OF AMERICA

v.

DANYELLE CALCAGNO

Defendant.

Case No. 3:15-cr-00460-JO

INDICTMENT

**18 U.S.C. § 286
18 U.S.C. § 1343
18 U.S.C. § 287
18 U.S.C. § 641
18 U.S.C. § 1028A
Forfeiture Allegation**

THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment:

1. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury.
2. Individual income tax returns were received and processed by IRS Service Centers. There was no IRS Service Center in the District of Oregon. Electronically filed individual income tax returns were transmitted by wire.
3. Federal income tax refunds could be issued on stored-value debit cards. A stored-value debit card is a card linked to an account at a financial institution which can be used to receive deposits electronically and to make purchases and cash withdrawals with funds in the account.

COUNT ONE

(Conspiracy to Defraud the Government with Respect to Claims, 18 U.S.C. § 286)

4. The allegations set forth in paragraphs one through three are re-alleged and incorporated by reference as if fully set forth in each count herein.
5. Beginning in or about January 2008, and continuing until in or about April 2011, the exact dates being unknown to the Grand Jury, within the District of Oregon and elsewhere, defendants **Danyelle Calcagno**, Latisha L. Simmons (charged elsewhere), and others, known and unknown to the grand jury, knowingly agreed, combined, and conspired with others and each other to defraud the United States by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims on behalf of themselves and others by submitting false claims for income tax refunds with the U.S. Department of Treasury through the IRS.

MANNER AND MEANS

6. It was part of the manner and means of the conspiracy that **Calcagno** prepared and electronically filed false federal individual income tax returns from Portland-area hotels and other locations using names, Social Security numbers, and dates of birth of other individuals (collectively referred to as personal identifying information or PII), bank accounts, addresses, and phone numbers that she obtained directly or through the assistance of others (sometimes referred to as recruiters), including Latisha L. Simmons, known and unknown to the grand jury.
7. It was part of the manner and means of the conspiracy that **Calcagno** checked into Portland-area hotels, registered in her own name, to use the hotel's internet to file at least 32

fraudulent individual federal income tax returns which were filed with the IRS and claimed at least \$167,932 in fraudulent refunds.

8. It was part of the manner and means of the conspiracy that **Calcagno** directed fraudulent refunds to be deposited into bank accounts in her own name or in the names of others.
Calcagno then directed another individual to withdraw the fraudulent refunds from at least one bank account.
9. It was part of the manner and means of the conspiracy that **Calcagno** used stored-value debit cards in the names of other individuals to receive fraudulent income tax refunds.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH THIRTEEN
(Wire Fraud, 18 U.S.C. § 1343)

10. The allegations set forth in paragraphs one through nine are re-alleged and incorporated by reference as if fully set forth in each count herein.

THE SCHEME

11. From in or about January 2008, and continuing until in or about April 2011, within the District of Oregon and elsewhere, defendant **Danyelle Calcagno**, did knowingly and intentionally devise and intend to devise a material scheme and artifice to defraud the United States Department of Treasury, and to obtain money by means of materially false and fraudulent pretenses, representations, and promises.

MANNER AND MEANS

12. It was part of the material scheme and artifice to defraud that **Calcagno** either obtained or caused to be obtained PII which **Calcagno** used to file false individual income tax returns with the IRS.

13. It was part of the material scheme and artifice to defraud that from in or about January 2008, and continuing until in or about April 2011, **Calcagno** filed false individual income tax returns with the IRS. These tax returns were electronically filed from the State and District of Oregon, and were processed by IRS Service Centers located outside of the State and District of Oregon.
14. It was part of the material scheme and artifice to defraud that **Calcagno** directed the fraudulent refunds to be deposited onto stored-value debit cards and into bank accounts under her control or the control of others known to **Calcagno**.
15. It was part of the material scheme and artifice to defraud that **Calcagno** would at times deliver a portion of the fraudulent individual income tax refund to the person in whose name the tax return was filed or to the individual who recruited the PII.
16. It was part of the material scheme and artifice to defraud that **Calcagno** directed at least one individual to withdraw cash from a bank account used to receive fraudulent individual income tax refunds.
17. It was part of the material scheme and artifice to defraud that **Calcagno** would divide the fraudulent refund between the individual who provided the PII, the recruiter, and **Calcagno**.
18. It was part of the material scheme and artifice to defraud that **Calcagno** received at least \$25,000 in fraudulent individual income tax refunds into bank accounts in her own name.

THE WIRE COMMUNICATIONS

19. On or about the dates listed below, in the District of Oregon and elsewhere, defendant **Danyelle Calcagno**, for the purpose of executing the aforementioned material scheme and artifice to defraud, and attempting to do so, transmitted and caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and

writings, that is electronically filed false individual income tax returns, as set forth below, each such use of the wire being a separate count of this Indictment:

<u>Count</u>	<u>Date of Wire Communication</u>	<u>Description of Wire Communication</u>	<u>Claimed Refund</u>
2	1/13/2011	Electronically filed 2010 individual income tax return in the name of Y.L.	\$6,569
3	1/13/2011	Electronically filed 2010 individual income tax return in the name of K.K.	\$5,338
4	1/13/2011	Electronically filed 2010 individual income tax return in the name of A.B.	\$4,447
5	1/14/2011	Electronically filed 2010 individual income tax return in the name of C.P.	\$6,935
6	1/14/2011	Electronically filed 2010 individual income tax return in the name of R.H.	\$7,066
7	1/17/2011	Electronically filed 2010 individual income tax return in the name of E.B.	\$6,167
8	1/18/2011	Electronically filed 2010 individual income tax return in the name of M.M.	\$3,447
9	1/19/2011	Electronically filed 2010 individual income tax return in the name of A.W.	\$3,541
10	1/19/2011	Electronically filed 2010 individual income tax return in the name of T.M.	\$6,915
11	1/26/2011	Electronically filed 2010 individual income tax return in the name of L.A.	\$6,213
12	1/27/2011	Electronically filed 2010 individual income tax return in the name of Latisha L. Simmons	\$6,271
13	2/13/2011	Electronically filed 2010 individual income tax return in the name of Z.S.	\$6,268

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS FOURTEEN THROUGH TWENTY-FIVE
(False, Fictitious, or Fraudulent Claims, 18 U.S.C. § 287)

20. The allegations set forth in paragraphs one through nine are re-alleged and incorporated by reference as if fully set forth in each count herein.

21. On or about the dates listed below, within the District of Oregon and elsewhere, defendant **Danyelle Calcagno**, made and presented and caused to be made and presented to the IRS claims against the United States for payment of individual federal income tax refunds, as set

forth in the table below, knowing that the claims were false, fictitious, and fraudulent.

Calcagno made the claims by preparing and causing to be prepared, and presenting and causing to be presented to the IRS, U.S. Individual Income Tax Returns, for the individuals and amounts described below knowing that the claim was false, fictitious, and fraudulent in that the named individual was not entitled to the refund which was being requested, each such claim being a separate count of this Indictment:

<u>Count</u>	<u>Date of Claim</u>	<u>Individual in Whose Name Tax Return Was Filed</u>	<u>Tax Year</u>	<u>Claimed Refund</u>
14	1/13/2011	Y.L.	2010	\$6,569
15	1/13/2011	K.K.	2010	\$5,338
16	1/13/2011	A.B.	2010	\$4,447
17	1/14/2011	C.P.	2010	\$6,935
18	1/14/2011	R.H.	2010	\$7,066
19	1/17/2011	E.B.	2010	\$6,167
20	1/18/2011	M.M.	2010	\$3,447
21	1/19/2011	A.W.	2010	\$3,541
22	1/19/2011	T.M.	2010	\$6,915
23	1/26/2011	L.A.	2010	\$6,213
24	1/27/2011	Latisha L. Simmons	2010	\$6,271
25	2/13/2011	Z.S.	2010	\$6,268

All in violation of Title 18, United States Code, Sections 287 and 2.

COUNTS TWENTY-SIX THROUGH TWENTY-NINE

(Theft of Government Funds, 18 U.S.C. § 641)

22. The allegations set forth in paragraphs one through nine are re-alleged and incorporated by reference as if fully set forth in each count herein.

23. On or about the dates listed below, within the District of Oregon, defendant **Danyelle**

Calcagno did knowingly steal and convert to her own use and the use of another money of the United States, in the amounts listed below, administered by the Department of the Treasury in the form of fraudulent income tax refunds in the names of the individuals whose initials are listed below, which were deposited into a bank account in the name of defendant

Calcagno, which defendant **Calcagno** received and was not entitled to receive, each such deposit being a separate count of this Indictment:

<u>Count</u>	<u>Date Refund Deposited into Bank Account of Danyelle Calcagno</u>	<u>Individual in Whose Name Refund was Issued</u>	<u>Amount of Refund Issued</u>
26	1/28/2011	T.M.	\$6,778.20
27	1/28/2011	K.K.	\$5,241.15
28	1/28/2011	M.M.	\$3,310.20
29	1/28/2011	A.W.	\$3,399.20

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNT THIRTY

(Aggravated Identity Theft, 18 U.S.C. § 1028A)

24. The allegations set forth in paragraphs one through nine and paragraphs eleven through nineteen are re-alleged and incorporated by reference as if fully set forth herein.
25. On or about February 13, 2011, within the District of Oregon and elsewhere, defendant **Danyelle Calcagno** did knowingly transfer, possess, and use a means of identification of another person without lawful authority during and in relation to Count Thirteen, that is, she knowingly used without lawful authority the name and Social Security number of an actual person, a minor, known to the grand jury, identified by the initials S.B., to commit wire fraud in violation of 18 U.S.C. § 1343 by falsely claiming the minor as a dependent on an electronically filed 2010 individual income tax return in the name of an unrelated individual who was not entitled to claim that minor as a dependent for the tax year in question, which return was transmitted by interstate wire.

All in violation of Title 18, United States Code, Sections 1028A and 2.

FORFEITURE ALLEGATIONS

26. Upon conviction of one or more of the offenses alleged in Counts Two through Thirteen or Counts Twenty-Six through Twenty-Nine of this Indictment, defendant **Danyelle Calcagno** shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. §

2461(c), any property constituting or derived from proceeds obtained directly or indirectly as a result of said violation(s), in the form of a money judgment.

If any of the above-described forfeitable property, as a result of any act or omission of the defendant **Danyelle Calcagno**:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by 18 U.S.C. § 982(b), to seek forfeiture of any other property of defendant **Danyelle Calcagno** up to the value of the forfeitable property described above.

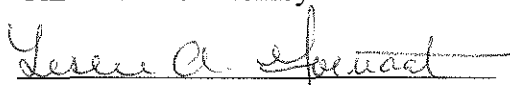
DATED this 15 day of December, 2015.

A TRUE BILL.

OFFICIATING FOREPERSON

Presented By:

BILLY J. WILLIAMS
United States Attorney


LESLIE A. GOEMAAT
Trial Attorney
United States Department of Justice
Tax Division